STATE BOARD OF ACCOUNTS 302 West Washington Street Room E418 INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 148 WARSAW, INDIANA

January 1, 2004 to December 31, 2004

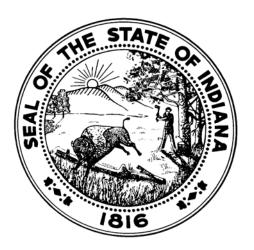


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OFFICIALS

Office	<u>Official</u>	<u>Term</u>
Chairman, Bureau of Motor Vehicles Commission	Gerald Coleman Mary DePrez Joel Silverman	01-06-02 to 02-29-04 03-01-04 to 01-09-05 01-10-05 to 01-11-09
Branch Manager	Jon Radosevich	01-01-04 to 12-31-05



STATE BOARD OF ACCOUNTS 302 WEST WASHINGTON STREET ROOM E418 INDIANAPOLIS, INDIANA 46204-2765

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Number 148 (Branch) for the period of January 1, 2004 to December 31, 2004. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2004, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

December 6, 2005

STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 148 WARSAW, INDIANA SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS January 1, 2004 to December 31, 2004

	 Amount
Collections: Registrations Titles Drivers licenses Watercraft Miscellaneous	\$ 5,852,362 1,204,384 219,020 197,044 1,363
Total	\$ 7,474,173
Distributions: State fees County tax Commission fees	\$ 2,986,916 3,762,616 724,641
Total	\$ 7,474,173

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 148 WARSAW, INDIANA NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles, and drivers licenses are sold. Fees are uniform throughout the state.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 148 WARSAW, INDIANA STATISTICAL INFORMATION January 1, 2004 to December 31, 2004

Vehicle registrations: 33,832 Passenger 33,832 Motorcycle 1,455 RV (housecar) 860 Light truck 14,171 Other truck 623 Farm truck 312 Tractor 122 Trailer 7,440 Semitrailer 58 School and church bus 33 Other bus 20 Other 75 Total vehicle registrations 59,529 Drivers licenses and permits: 9,468 CDL licenses/CDL permits 9,468 CDL licenses/CDL permits 540 Placards 1,153 Other 5,982 Total drivers licenses and permits 17,143 Titles: 20,583 Watercraft 512 Total titles 21,095 Total watercraft registrations 2,248	Transactions Processed	Quantity
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Watercraft 512 Total titles 21,095	Vehicles	20,583
	Watercraft	512
	Total titles	21,095
Total watercraft registrations 2,248		
	Total watercraft registrations	2,248

STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 148 WARSAW, INDIANA EXIT CONFERENCE

The contents of this report were discussed on December 6, 2005, with Jon Radosevich, Branch Manager. Our examination disclosed no material items that warrant comment at this time.